

A person who holds a special class "A" permit for the same location at which the person holds a class "C" liquor control license or class "B" beer permit may manufacture and sell beer to be consumed on the premises and may sell beer to a class "A" permittee for resale purposes.

Approved February 18, 1992

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## CHAPTER 1004

### INCENDIARY OR IGNITABLE AMMUNITION

*S.F. 2010*

**AN ACT** relating to the classification of certain types of ammunition as offensive weapons, prohibiting possession, and making a penalty applicable, and providing an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 724.1, subsection 7, Code 1991, is amended to read as follows:

7. Any bullet or projectile containing any explosive mixture or chemical compound capable of exploding or detonating prior to or upon impact, or any shotshell or cartridge containing exothermic pyrophoric misch metal as a projectile which is designed to throw or project a flame or fireball to simulate a flamethrower.

Notwithstanding section 724.2, no person is authorized to possess in this state a shotshell or cartridge intended to project a flame or fireball of the type described in this section.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved March 4, 1992

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## CHAPTER 1005

### COUNTY EXEMPTION FROM RECORDING AND OTHER FEES

*H.F. 39*

**AN ACT** relating to fees charged by the county recorder and exempting the county from the payment of fees.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 331.604, Code Supplement 1991, is amended to read as follows:

**331.604 GENERAL RECORDING AND FILING FEE.**

1. Except as otherwise provided by state law or section 331.605, subsection 2, the recorder shall collect a fee of five dollars for each page or fraction of a page of an instrument which is filed or recorded in the recorder's office. If a page or fraction of a page contains more than one transaction, the recorder shall collect the fee for each transaction.

2. A county shall not be required to pay a fee to the recorder for filing or recording instruments.

Sec. 2. Section 331.605, Code 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. However, the county shall not be required to pay the fees required in this section.

Approved March 4, 1992

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## CHAPTER 1006

### EXCISE TAX ON AUTOMOBILE RENTALS

*H.F. 695*

**AN ACT** relating to the imposition of an excise tax on certain rentals of motor vehicles and providing a use tax exemption for certain motor vehicles used for rental purposes and providing retroactive applicability and effective dates.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 312.1, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. Revenue derived from the excise tax imposed upon the rental of automobiles, under chapter 422C, as provided by section 422C.5.

Sec. 2. NEW SECTION. 422C.1 SHORT TITLE.

This chapter may be cited as the "Automobile Rental Excise Tax Act".

Sec. 3. NEW SECTION. 422C.2 DEFINITIONS.

For purposes of this chapter, unless the context otherwise requires:

1. "Automobile" means a motor vehicle subject to registration in any state designed primarily for carrying nine passengers or less, excluding motorcycles and motorized bicycles.

2. "Department" means the department of revenue and finance.

3. "Lessor" means a person engaged in the business of renting automobiles to users. "Lessor" includes a motor vehicle dealer licensed pursuant to chapter 322 who rents automobiles to users. For this purpose, the objective of making a profit is not necessary to make the renting activity a business.

4. "Person" means person as defined in section 422.42.

5. "Rental" means a transfer of the possession or right to possession of an automobile to a user for a valuable consideration for a period of sixty days or less.

6. "Rental price" means the consideration for renting an automobile valued in money, and means the same as "gross taxable services" as defined in section 422.42.

7. "User" means a person to whom the possession or the right to possession of an automobile is transferred for a period of sixty days or less for a valuable consideration which is paid by the user or by another person.

Sec. 4. NEW SECTION. 422C.3 TAX ON RENTAL OF AUTOMOBILES.

1. A tax of four percent is imposed upon the rental price of an automobile if the rental transaction is subject to the sales and services tax under chapter 422, division IV, or the use tax under chapter 423. The tax shall not be imposed on any rental transaction not taxable under the state sales and services tax, as provided in section 422.45, or the state use tax, as provided in section 423.4, on automobile rental receipts.

2. The lessor shall collect the tax by adding the tax to the rental price of the automobile.

3. The tax, when collected, shall be stated as a distinct item separate and apart from the rental price of the automobile and the sales and services tax imposed under chapter 422, division IV, or the use tax imposed under chapter 423.